



PROPOSED RULE MAKING  
(RCW 34.05.320)

CR-102 (7/22/01)  
Do NOT use for expedited  
rule making

Agency: Board of Accountancy

- ☒ Preproposal Statement of Inquiry was filed as WSR 03-01-102 ; or  
☐ Expedited Rule Making -- Proposed notice was filed as WSR \_\_\_\_\_; or  
☐ Proposal is exempt under RCW 34.05.310(4).

- ☐ Original Notice  
☐ Supplemental Notice  
to WSR \_\_\_\_\_  
☒ Continuance of WSR 03-18-083

(a) Title of rule: (Describe Subject) WAC 4-25-530 Fees.

Purpose: To move \$10 per section Board of Accountancy administrative fee from section fee to administrative fee total - no change in total fee only in way fee represented in the rule

Other identifying information:

(b) Statutory authority for adoption: RCW 18.04.105(3)

Statute being implemented: RCW 18.04.105(3)

(c) Summary: Decreases each "section" fee by \$10; Increases each "administrative" fee by \$10/section

Reasons supporting proposal: Moving the \$10 administrative fee charged by the Board for each section of the exam more correctly displays the section fees and the administrative fees. There will be no change in the total fees that an applicant will pay.

(d) Name of Agency Personnel Responsible for:	Office Location	Telephone
1. Drafting..... Dana M. McInturff, CPA	Olympia, Washington	(360) 586-0163
2. Implementation.... Dana M. McInturff, CPA	Olympia, Washington	(360) 586-0163
3. Enforcement..... Dana M. McInturff, CPA	Olympia, Washington	(360) 586-0163

(e) Name of proponent (person or organization): Primarily the Washington State Board of Accountancy

☐ Private  
☐ Public  
☒ Governmental

(f) Agency comments or recommendations, if any, as to statutory language, implementation, enforcement and fiscal matters:

(g) Is rule necessary because of:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	If yes, ATTACH COPY OF TEXT Citation:
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	

(h) HEARING LOCATION:  
Hilton Seattle Airport & Conference Center  
17620 Pacific Highway South  
SeaTac, WA

Submit written comments to:  
Dana M. McInturff, Executive Director  
PO Box 9131  
Olympia, WA 98507-9131

FAX (360) 664-9190 By (date) 12/5/03

DATE OF INTENDED ADOPTION: 12/12/03

CODE REVISER USE ONLY

Assistance for persons with disabilities: Contact  
Cheryl Sexton by 12/05/03

TDD (800) 833-6384 or (360) 664-9194

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

November 3, 2003

TIME

WSR

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

NOV 4 2003

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03-22-06.7

AM

PM

(COMPLETE REVERSE SIDE)

(j) Short explanation of rule, its purpose, and anticipated effects:

The Board's goal with all of its rule proposals is to:

- Promote clarity
- Ensure effective communication
- Ensure fairness in interpretation and application of the rules
- Promote efficiencies through minimizing gray areas

Specifically RCW 18.04.065 directs the Board to "set its fees at a level adequate to pay the costs of administering this chapter" (that is, chapter 18.04 RCW, the Accountancy Act).

Does proposal change existing rules? ☒ YES ☐ NO

If yes, describe changes:

Moves the \$10 administrative fee charged by the Board (that was showing as a component of the Section fee for each individual section) to the Administrative fee section

(k) Has a small business economic impact statement been prepared under chapter 19.85 RCW?

- ☐ Yes. Attach copy of small business economic impact statement.  
A copy of the statement may be obtained by writing to:

telephoning: (     )

faxing: (     )

☒ No. Explain why no statement was prepared

The proposed rule will not have more than minor economic impact on business

(l) Does RCW 34.05.328 apply to this rule adoption? ☐ Yes ☒ No

Please explain: The Board of Accountancy is not one of the agencies required to submit to the requirements of RCW 34.05.328.

AMENDATORY SECTION (Amending WSR 02-22-083, filed 11/5/02,  
effective 12/31/02)

WAC 4-25-530 Fees. The board shall charge the following fees:

(((1) CPA examination applications:	
(a) First-time .....	\$284
(b) Recexamination, four sections .....	\$259
(c) Recexamination, two sections .....	\$182
(d) Recexamination, one section .....	\$154
(e) Administration of examination for out-of-state applicants .....	\$110
(2) Initial individual license, practice privilege, individual license through reciprocity, or registration as a resident nonlicensee firm owner .....	\$300
(3) Renewal of license, certificate, practice privilege, or registration as a resident nonlicensee firm owner .....	\$200
(4) CPA firm license and renewal fee (sole proprietorships with no employees are exempt) .....	\$200
(5) Amendment to firm license .....	\$25
(6) Copies of records, per page exceeding fifty pages .....	\$0.50
(7) Printed listing of CPA exam candidates ...	\$75
(8) Computer diskette listing of licensees, certificatcholders, grants of practice privilege, and registered resident nonlicensee firm owners and CPA exam candidates .....	\$75
(9) Applications for reinstatement of license, practice privilege, certificate, or registration as a resident nonlicensee owner .....	\$450
(10) Replacement CPA wall document .....	\$50
(11) Quality assurance review program fee (includes monitoring reviews for up to two years) .....	\$400
(12) Late fee .....	\$100
(13) Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) .....	\$35
(14) Application for certificatcholder to convert to a license .....	\$0))

- (1) Initial application for individual license, practice privilege, individual license through reciprocity, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner ..... \$330
- (2) Renewal of individual license, certificate, practice privilege, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner ..... \$230
- (3) Application for certificateholder to convert to a license ..... \$0
- (4) Application for reinstatement of license, practice privilege, certificate, or registration as a resident nonlicensee owner ..... \$480
- (5) Quality assurance review program fee (includes monitoring reviews for up to two years) ..... \$400
- (6) Late fee ..... \$100
- (7) Amendment to firm license ..... \$25
- (8) Copies of records, per page exceeding fifty pages ..... \$0.15
- (9) Printed listing of CPA exam candidates ..... \$75
- (10) Computer diskette listing of licensees, certificateholders, grants of practice privilege, and registered resident nonlicensee firm owners; computer diskette of CPA exam candidates; or computer diskette of firms ..... \$75
- (11) Replacement CPA wall document ..... \$50
- (12) Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) ..... \$35
- (13) CPA examination. Exam fees are comprised of section fees plus administrative fees. The total fee is contingent upon which section(s) is/are being applied for and the number of sections being applied for at the same time. The total fee is the section fee(s) for each section(s) applied for added to the administrative fee for the number of section(s) applied for.
  - (a) Section fees:

(i)	<u>Auditing and attestation .....</u>	<u>\$134.50</u>	
(ii)	<u>Financial accounting and reporting .....</u>	<u>\$126.00</u>	
(iii)	<u>Regulation .....</u>	<u>\$109.00</u>	
(iv)	<u>Business environment and concepts .....</u>	<u>\$100.50</u>	
(b)	<u>Administrative fees:</u>	<u>1/1/04 -</u>	<u>After</u>
		<u>12/31/06</u>	<u>1/1/07</u>
(i)	<u>First-time candidate - Four sections .....</u>	<u>\$124.50</u>	<u>\$132.95</u>
(ii)	<u>First-time candidate - Three sections .....</u>	<u>\$111.00</u>	<u>\$119.10</u>
(iii)	<u>First-time candidate - Two sections .....</u>	<u>\$97.00</u>	<u>\$104.70</u>
(iv)	<u>First-time candidate - One section .....</u>	<u>\$83.00</u>	<u>\$90.30</u>
(v)	<u>Reexam candidate - Four sections .....</u>	<u>\$122.50</u>	<u>\$130.75</u>
(vi)	<u>Reexam candidate - Three sections .....</u>	<u>\$104.00</u>	<u>\$111.40</u>
(vii)	<u>Reexam candidate - Two sections .....</u>	<u>\$85.00</u>	<u>\$91.50</u>
(viii)	<u>Reexam candidate - One section .....</u>	<u>\$66.00</u>	<u>\$71.60</u>

Note: The board may waive late filing fees for good cause.